TAXABLE YEAR 1997

Instructions for Automatic Extension for Individuals

CALIFORNIA FORM 3519

General Information

If you cannot file your California tax return by April 15, 1998, you will be allowed an automatic six-month extension without filing a written request. To qualify for the automatic extension, you must file your tax return by October 15, 1998. However, an extension of time to file your return is not an extension of time to pay your tax. To avoid late-payment penalties and interest, you must pay 100% of your tax liability by **April 15, 1998**.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 1998, use the payment voucher below to mail in your payment. Your payment must be postmarked by April 15, 1998. **Send in the voucher only if a payment is due.**

Save your completed worksheet along with the copy of your return for your tax records.

How to Complete the Tax Payment Worksheet

Line 1 – Enter the total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; or Form 540NR, line 46.

Line 2 – Enter your total payments and credits on the following lines:

- 2a – California income tax withheld
- 2b – California estimated tax payments and amount applied from your 1996 return
- 2c – Other payments and credits including any tax payments made with any previous 1997 form FTB 3519 voucher.

Line 3 – Add line 2a through line 2c. Enter the result on line 3.

Line 4 – Tax due. If the amount on line 3 is more than the amount on line 1, then your payments and credits are more than your tax. You have no tax due. **DO NOT SEND THE PAYMENT VOUCHER.** Your return, when filed by October 15, 1998, will verify that you qualified for the extension.

If the amount on line 1 is more than the amount on line 3, then your tax is more than your payments and credits. You have tax due. Subtract the amount on line 3 from the amount on line 1. Enter the tax due on line 4 and on the form FTB 3519 voucher below. Fill in your name, address, and social security number on the voucher and separate it from this page where it says "detach here." Make a check or money order payable to "Franchise Tax Board." Write your social security number and "1997 Form 3519" on it. Mail your check or money order and the voucher to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 15, 1998, a late-payment penalty plus interest will be added to your tax due. If after April 15, 1998, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another form FTB 3519 voucher. If you do not file your return by October 15, 1998, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 15, 1998, the deadline to file your return and pay the tax is June 15, 1998. Interest will accrue from the original due date (April 15, 1998) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 1998. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 1998. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 15, 1998."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Total tax you expect to owe		1
2	Payments and credits:		
a	California income tax withheld	2a	
b	California estimated tax payments and amount applied from your 1996 return	2b	
c	Other payments and credits	2c	
3	Total tax payments and credits. Add line 2a through line 2c		3
4	Tax due. If line 3 is more than line 1, see instructions. If line 1 is more than line 3, subtract line 3 from line 1. Enter the result here and on the voucher below		4

— DETACH HERE —

TAXABLE YEAR 1997

Payment Voucher for Automatic Extension for Individuals

CALIFORNIA FORM 3519

Your first name | Initial | Last name | Your social security number

If joint payment, spouse's first name | Initial | Spouse's last name if different from yours | Spouse's social security number

Present home address — number and street including PO Box or rural route | Apt. no.

City, town or post office | State | ZIP Code

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

MAIL TO: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

(Calendar year — Due April 15, 1998)

For Privacy Act Notice, see form FTB 1131.

Amount of payment

$ .00

P I T

PAYMENT VOUCHER 5

FTB 3519 1997